

RECEIVED
JUN 11 1967
01 JUN 67 10 5 30

EAST MISSISSIPPI COUNCIL ON AGING, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
CLINTON, LOUISIANA
YEAR ENDED JUNE 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date 01-10-67

TABLE OF CONTENTS

	<u>PAGE</u>
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS- OVERVIEW)	
Combined Balance Sheet All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Funds	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds	7
Notes to Financial Statements	8
SUPPLEMENTARY FINANCIAL INFORMATION	
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances - General Fund	24
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances - Special Revenue	28
Schedule of Program Expenditures - Budget vs. Actual Grants Provided Through the Louisiana Governor's Office of Elderly Affairs	26
Schedule of Priority Services - Title III, Part B - Grant for Supportive Services	29
Comparative Schedule of General Fixed Assets and Changes in General Fixed Assets	30
Schedule of Expenditures of Federal Awards	30
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	31
Schedule of Prior Years Findings	32
Schedule of Current Years Findings	33

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
TAXPAYER RELATIONSHIP ADVISOR
SACRAMENTO, CALIFORNIA 95833
(916) 743-1829

PLEASE
SEE BACK MATTERS AND
SCHEDULES SUBJECT TO THIS

INDEPENDENT AUDITOR'S REPORT

August 29, 2000

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the accompanying general purpose financial statements of the East Feliciana Council on Aging, Inc. as of June 30, 2000, and the year then ended. These financial statements are the responsibility of the East Feliciana Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the East Feliciana Council on Aging as of June 30, 2000, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 29, 2000, on our consideration of East Feliciana Council on Aging, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of East Feliciana Council on Aging, Inc. taken as a whole. The accompanying combining financial schedules, schedules and schedule of expenditures of federal awards listed in the Table of Contents are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

NDP DeVille

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000
 (With Comparative Totals as of June 30, 1999)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	CHRONICALLY ILL 2000	2000
<u>ASSETS AND OTHER DEBITS</u>						
ASSETS:						
Cash	\$20,925	\$200	-0-	-0-	\$21,325	\$21,125
Grant Receivable	2,986	-0-	-0-	-0-	2,986	3,514
Accounts Receivable	4	-0-	-0-	-0-	4	69
Due From Other Funds	-0-	-0-	-0-	-0-	-0-	4,694
Prepaid Expenses	886	-0-	-0-	-0-	886	1,468
Fixed Assets	-0-	-0-	\$105,383	-0-	105,383	107,564
OTHER DEBITS:						
Amount To Be Provided To Retire Long-Term Debt	-0-	-0-	-0-	\$4,435	4,435	3,824
TOTAL ASSETS	24,660	\$200	105,383	4,435	134,798	140,606
<u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u>						
LIABILITIES:						
Accounts Payable	\$34	\$-0-	-0-	-0-	\$34	\$691
Employment Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Due To Other Funds	-0-	-0-	-0-	-0-	-0-	4,694
Compensated Absences	-0-	-0-	-0-	\$4,435	4,435	3,814
TOTAL LIABILITIES	34	-0-	-0-	4,435	4,469	9,199
<u>FUND EQUITY AND OTHER CREDITS:</u>						
FUND BALANCES:						
Reserved For:						
Utility Assistance	-0-	\$20	-0-	-0-	\$20	288
Unreserved-Unassigned	24,660	-0-	-0-	-0-	24,660	31,328
INVESTMENT IN GENERAL FIXED ASSETS						
	-0-	-0-	105,383	-0-	105,383	107,564
TOTAL FUND EQUITY	24,660	\$20	105,383	-0-	130,243	139,297
<u>TOTAL LIABILITIES, FUND EQUITY & OTHER CREDITS</u>						
	24,660	\$20	105,383	4,435	134,798	140,406

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2000

(With Comparative Totals For the Year Ended June 30, 1999)

	GENERAL	SPECIAL	TOTALS	
			CHRONICARDIAN ONLY	
	2000	REVENUE	2000	1999
REVENUES:				
INTERGOVERNMENTAL	\$21,688	\$122,460	\$154,149	\$217,544
PUBLIC SUPPORT	-0-	0,184	0,184	0,270
INTEREST	1,088	-0-	1,088	827
MISCELLANEOUS	-0-	-0-	-0-	68
IN-KIND CONTRIBUTIONS	-0-	9,836	9,836	20,185
TOTAL REVENUES	\$22,776	132,460	164,453	258,894
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	103,955	103,955	114,822
FRINGE BENEFITS	235	19,865	20,100	18,544
TRAVEL	667	1,720	2,387	2,822
OPERATING SERVICES	-0-	18,386	18,386	30,947
OPERATING SUPPLIES	-0-	9,189	9,189	9,511
OTHER	308	4,872	5,180	3,838
CAPITAL OUTLAY	300	4,330	4,630	41,808
UTILITY ASSISTANCE	-0-	1,548	1,548	2,128
IN-KIND EXPENDITURES	-0-	0,836	0,836	28,185
TOTAL EXPENDITURES	1,610	172,465	174,875	249,583
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	\$1,166	15,995	14,829	99
OTHER FINANCIAL SOURCES (USES):				
Transfers In	601	59,340	60,349	73,170
Transfers Out	(36,518)	(23,831)	(60,349)	(73,170)
TOTAL OTHER FINANCIAL SOURCES (USES)	(35,917)	35,509	-0-	-0-
EXCESS OF REVENUES AND OTHER SOURCES				
OVER EXPENDITURES AND OTHER USES	(34,751)	152	14,829	99
FUND BALANCE, JULY 1	\$1,355	288	\$1,743	\$1,288
FUND BALANCE, JUNE 30	\$28,806	520	\$29,326	\$1,743

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GRANT BASIS) AND ACTUAL - OPERATIONAL FUND
YEAR ENDED JUNE 30, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES:			
INTERGOVERNMENTAL	\$26,719	\$31,689	\$4,970
INTEREST	-0-	1,089	1,089
MISCELLANEOUS	8,000	-0-	(8,000)
IN-KIND	-0-	-0-	-0-
TOTAL REVENUES	34,719	32,778	999
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	-0-	-0-	-0-
PHONE	-0-	235	(235)
TRAVEL	-0-	867	(867)
OPERATING SERVICES	-0-	-0-	-0-
OPERATING SUPPLIES	-0-	-0-	-0-
OTHER	-0-	388	(388)
MEALS	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	288	(288)
UTILITY ASSISTANCE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	-0-	-0-
TOTAL EXPENDITURES	-0-	1,428	(1,428)
EXCESS OF REVENUES OVER EXPENDITURES	34,719	31,350	(611)
OTHER FINANCIAL SOURCES (USES):			
TRANSFERS IN	-0-	801	801
TRANSFERS OUT	(44,117)	(38,918)	7,599
TOTAL FINANCIAL SOURCES (USES)	(44,117)	(38,917)	8,300
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(9,398)	(4,767)	7,589
FUND BALANCE, JULY 1	21,355	21,355	-0-
FUND BALANCE, JUNE 30	19,017	28,608	7,589

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
INTERGOVERNMENTAL	\$128,525	\$122,480	\$6,045
PUBLIC SUPPORT	-0-	5,184	5,184
IN-KIND	-0-	5,236	5,236
TOTAL REVENUES	<u>128,525</u>	<u>132,800</u>	<u>30,155</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	103,504	103,800	(296)
FEEFEE	28,109	19,805	8,304
TRAVEL	2,800	1,723	1,077
OPERATING SERVICES	26,040	18,306	7,734
OPERATING SUPPLIES	9,085	9,189	(104)
OTHER	4,826	4,872	(46)
CAPITAL OUTLAY	4,000	4,130	(130)
UTILITY ASSISTANCE	-0-	2,148	(2,148)
IN-KIND EXPENDITURES	-0-	5,036	(5,036)
TOTAL EXPENDITURES	<u>178,264</u>	<u>172,462</u>	<u>(5,802)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
		(35,196)	5,333
OTHER FINANCIAL SOURCES (USES)			
TRANSFERS IN	44,117	59,548	15,431
TRANSFERS OUT	-0-	(23,631)	(23,631)
TOTAL FINANCIAL SOURCES (USES)	<u>44,117</u>	<u>35,917</u>	<u>(8,260)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	<u>(11)</u>	<u>132</u>	<u>(143)</u>
FUND BALANCE, JULY 1		<u>100</u>	
FUND BALANCE, JUNE 30		<u>132</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1980

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1984, the State of Louisiana passed Act 484 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The East Feliciana Council on Aging (Council) is a non-profit quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the council with the bulk of its revenues. Other entities that provide the Council with federal, state, and local funds may impose some additional requirements.

The primary function of the Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information and referral services, legal assistance, homemaker services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors consisting of fifteen voluntary members who serve three-year terms, governs the Council. The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

B. PRESENTATION OF STATEMENTS:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a Codification of governmental accounting and financial reporting standards. This Codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

EAST FELICIANA COUNCIL ON AGING, INC.
CLAYTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. FUND ACCOUNTING

The Council uses funds and accounts groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

GENERAL FUND

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for the reported according to the source (federal, state or local) from which they are derived. In addition, the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following types of programs comprise the Council's General Fund:

EAST LOUISIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Other Local

Revenues, such as, (1) donations from the general public, (2) income from various fund raisers, (3) program service revenue from renting Medic Alert units and providing Medicaid services, and (4) interest income earned on idle funds which have been invested, have been recorded in the "other local" program of the General Fund. Expenses incurred which are not chargeable to specific programs are recorded as "other local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged as "other local" program expenditures. "Other local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "other local" funds.

FOGA (ACT 735)

FOGA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

Local Transportation

The Council also provides transportation services to local agencies for a fee. These program service fees and their related costs are accounted for within the "local Transportation" program of the General Fund.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specific purposes. Most of the Council's special revenue funds are provided by OSEA. The Title III funds provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

The following are the funds which comprise the Council's Special Revenue Funds:

EAST FELICIANA COUNCIL ON AGING, INC.
CLARK, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Title III-B Funds are used to account for funds which are to provide a variety of social services; such as, information and assistance, access service, in-home services, community services, legal assistance and outreach for people age 60 and older.

Title III-C-1 Funds are used to account for funds which are used to provide nutritional, congregating meals to the elderly in strategically located centers. During the fiscal year the Council served about 18,000 congregating meals.

Title III-C-2 Home Delivered Meals Funds are used to account for funds which provide nutritional, home delivered meals to home-bound older persons. During the fiscal year the Council served about 13,800 home delivered meals.

Title III-D Funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.

Title III-E Funds are used to account for funds used for disease prevention and health protection activities or services such as: (1) equipment and materials needed to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition assessment/screening, counseling and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a larger number of older individuals who have the greatest economic and social need."

Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates one senior center and one satellite meal center in the parish.

EAST FELICIANA COUNCIL ON AGING, INC.
SLIDING, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay the cost of having an annual audit of the Council's financial statements.

Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to East Feliciana to the Council. These funds are used to provide assistance to the elderly for the payment of their utility bills.

Supplemental Senior Center Fund. The Louisiana legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. East Feliciana Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

D. ACCOUNT GROUPS:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS

The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account group and are recorded as expenditures in the government fund types when purchased.

GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations. Principal and interest payments on long-term liabilities (bank loans and capital lease obligations) are accounted for in the Special Revenue Funds because the Council intends to use these resources to pay them and no legal mandate exists to establish a debt service fund.

EAST POLYMERIZATION COUNCIL ON AILING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

G. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which the become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

- (1) Principal and interest on long-term debt are recorded when due, and
- (2) Claims and judgement and compensated absences are recorded as expenditures when paid with expendable available financial resources.

F. TRANSFERS AND INTERFUND LOANS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

EAST MISSISSIPPI COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 15, 1988

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

a. BUDGETS

The Council used the following procedures to derive in the budgetary data which has been presented in these financial statements.

The Governor's Office of Elderly Affairs "OEAA" notifies the Council each year as to the funding levels for each program's grant award.

The Council may also obtain grants from agencies other than OEAA and the Council considers the potential revenues to be earned under those grants.

Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.

The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 15 of the current year for the next year.

The adopted budget is forwarded to the OEAA for final approval.

All budgetary appropriations lapse at the end of each fiscal year. (June 30) Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date when the budgetary appropriations will lapse.

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Actual accounts are compared to budgeted amounts periodically during the fiscal year as management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the GEMA for funds received under grants from this state agency. As a part of this grant awards, GEMA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.

Expenditures cannot legally exceed appropriations on an individual fund level.

The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.

Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

II. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

III. TOTAL COLUMN OR COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. FIXED ASSETS

Assets which cost at least \$250 and which have an estimated useful life of greater than 1 year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

E. COMPENSATED ABSENCES

For government fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. The liabilities has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. An amount is added to this total for social security and Medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

1. RELATED PARTY TRANSACTIONS

There were not any related party transactions during the fiscal year.

M. RESTRICTED ASSETS

Restricted assets represent assets which have been primary acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

N. RESERVE AND DESIGNATION OF FUND BALANCES

The Council can "reserve" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

EAST FLORIDA COUNCIL ON AGING, INC.
CLINTON, FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. PREPAID EXPENSES

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund types have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year end, there were \$444 in prepaid expenses.

E. MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT AND MISCELLANEOUS REVENUES

Intergovernmental Grants

Intergovernmental grant revenue are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees

Program service fees are recognized when the Council provided the service that entitles the Council to charge the recipient for the services received.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help off-set the costs of Title III-B, C-1, C-2 and B programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

EAST DELTAICANA COUNCIL ON AGING, INC.
CLAYTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 - CASH AND CASH EQUIVALENTS

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year end. At year end the balance of the Council's cash accounts were \$33,338. The related bank balance (collected deposits) at that date was \$38,438. All of the deposits were covered by federal depository insurance. GASH Statement 3 categorizes the credit risk of these deposits as category 1 because they are fully insured.

NOTE 4 - RECEIVABLES

Grants receivable at year end consist of reimbursements for expenses incurred under the following programs:

<u>PROGRAM</u>	<u>FUND</u>	<u>FUNDING AGENCY</u>	<u>AMOUNT</u>
Title III-C-2	Special Revenue	GAAR	\$3,804
Title III-F	Special Revenue	GAAR	00
Total Grant Receivables			<u>3,804</u>

Receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	BALANCE 7-1-22	ADDITIONS	ADJUSTMENTS AND DELETIONS	BALANCE 6-30-22
Equipment	\$24,383	\$4,830	\$111,8833	\$17,832
Vehicles	83,371	-0-	4,188	87,551
	<u>107,554</u>	<u>4,830</u>	<u>(8,823)</u>	<u>103,561</u>

NOTE 6. CHANGES IN GENERAL LONG-TERM DEBT

long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. The following is a summary of changes in the general long-term debt account group.

	BALANCE 7-1-22	ADDITIONS	DELETIONS	BALANCE 6-30-22
Notes Payable	\$1,614	\$621	\$-0-	\$4,436

NOTE 7. LEASES

In 1991, the Council renewed a lease a building lease that houses one of the Council's office and senior center in Clinton, Louisiana. The terms of this lease require monthly payments of \$100 for five years as long as the Council shares space with the pre-school. If the pre-school moves out, the rent will be \$300. The lease expired February 1, 1996, and has not been renewed.

NOTE 8 - INCOME TAXES

The Council, a not-for-profit corporation, is exempt from federal income taxation under section 501, (c) (3) of the Internal Revenue Code of 1986 and as an organization that is not a private foundation as defined in section 507 (a) of the Code. It is also exempt from Louisiana income tax.

EAST FELICIANA COUNCIL ON AGING, INC.
CLANTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 9. PENSION PLAN

The East Feliciana Council on Aging, Inc. does not have a formal pension plan, but as added compensation, funded \$9,263 into employees IRA plans who had been with the Council for three years.

NOTE 10. POST-RETIREMENT BENEFITS

The East Feliciana Council on Aging, Inc. does not offer any post-retirement benefits to its employees.

NOTE 11. IN-KIND DONATIONS

The Council received \$9,036 in in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income. A summary of the in-kind contributions and their respective assigned values is as follows:

Senior Center and Satellite Meal Site	\$9,036
---------------------------------------	---------

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to perform these services if volunteers were not available.

NOTE 12. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

NOTE 13. JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

In 1999, the Council has received a citation and petition for damages filed in the 26th Judicial District court. Although the suits are still pending, the Council denies any liability and is actively defending its position through its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Council. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

No claims were paid-out or litigation costs incurred during the year ended June 30, 2000.

NOTE 14 - ECONOMIC DEPENDENCE

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Capital Area Agency on Aging and Department of Transportation. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 15 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to thefts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's coverage.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

NOTE 14 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for June 30, 2000:

FUNDS TRANSFERRED OUT	FUNDS TRANSFERRED IN						TOTAL OUT
	TRANS- PORTATION	TITLE III B	TITLE III C 1	TITLE III C 2	TITLE III D	TITLE III F	
FOOA	\$-0-	\$0.443	\$0.009	\$1.031	\$3.893	\$407	\$51.779
Title III B	443	-0-	-0-	-0-	-0-	-0-	443
Title III C 1	60	-0-	-0-	-0-	-0-	-0-	60
Title III C 2	60	-0-	-0-	-0-	-0-	-0-	60
Senior Center	-0-	10,530	-0-	-0-	-0-	-0-	10,530
Supplemental B C	-0-	4,580	-0-	-0-	-0-	-0-	4,580
Local	-0-	3,303	-0-	-0-	-0-	-0-	3,303
Transportation	-0-	5,476	-0-	-0-	-0-	-0-	5,476
Total In	463	44,226	0,009	1,031	3,893	407	60,149

SUPPLEMENTARY INFORMATION

EAST FELICIANA COUNCIL ON AGING, INC.
 CLINTON, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES
 GENERAL FUND
 YEAR ENDED JUNE 30, 2000

	LOCAL	FOIA ACT 735	TRANS- PORTATION	TOTAL
REVENUES:				
INTERGOVERNMENTAL				
GOVERNORS OFFICE SENIORS AFFAIRS	\$0	\$21,779	\$0	\$21,779
CAPITAL AREA AGENCY ON AGING	4,379	0	\$0	4,379
DEPARTMENT OF HEALTH & HOSPITALS	0	0	5,531	5,531
TOTAL INTERGOVERNMENTAL	4,379	21,779	5,531	31,689
PUBLIC SUPPORT-DONATIONS	0	0	0	0
INTEREST INCOME	1,088	0	0	1,088
MISCELLANEOUS	0	0	0	0
IN-KIND CONTRIBUTIONS	0	0	0	0
TOTAL REVENUES	5,468	21,779	5,531	32,778
EXPENDITURES:				
CLIENT				
HEALTH AND WELFARE				
SALARIES	0	0	0	0
PRINCE	335	0	0	335
TRAVEL	858	0	0	858
OPERATING SERVICE	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
OTHER COST	388	0	0	388
RENTS	0	0	0	0
CAPITAL OUTLAY	289	0	0	289
UTILITY ASSISTANCE	0	0	0	0
DEBT SERVICE	0	0	0	0
IN-KIND EXPENDITURES	0	0	0	0
TOTAL EXPENDITURES	1,811	0	0	1,811
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,657	21,779	5,531	31,167
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	0	0	801	801
TRANSFERS OUT	(8,607)	(21,779)	(5,132)	(35,518)
TOTAL OTHER FINANCIAL SOURCES (USES)	(8,607)	(21,779)	(5,132)	(35,517)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,950)	0	0	(4,950)
FUND BALANCES, JULY 1	0	0	0	0
FUND BALANCES, JUNE 30	(4,950)	0	0	(4,950)

DAIT MILITARY COUNCIL OF ARMS, INC.

CLAYTON, LOUISIANA

COMPARING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES

SPECIAL REVENUE FUND

YEAR ENDED JUNE 30, 2001

	SUPPLEMENTAL									
	TITLE 011-0	TITLE 011-0-1	TITLE 011-0-2	TITLE 011-0	TITLE 011-0	011-0-0	011-0-0	011-0-0	011-0-0	TOTAL
REVENUES:										
INTERGOVERNMENTAL										
CAPITAL ASSET TRANSFER FROM ARMS	000,000	000,000	000,000	000,000	000,000	000,000	000,000	000,000	000	000,000
TOTAL INTERGOVERNMENTAL	000,000	000,000	000,000	000,000	000,000	000,000	000,000	000,000	000	000,000
PRIVATE SUPPORT-GRANTING	0,000	0,000	0,000	0	0	0	0	0	0	0,000
INVESTMENT INCOME	0	0	0	0	0	0	0	0	0	0
IN-STATE CONTRIBUTIONS	1,000	1,000	1,000	1	1,000	0	0	0	0	1,000
TOTAL REVENUES	001,000	001,000	001,000	001,000	001,000	000,000	000,000	000,000	000	001,000
EXPENDITURES:										
CURRENT										
MAINTENANCE AND REPAIRS										
SALARIES	00,000	00,000	00,000	00,000	00,000	0	0	0	0	000,000
TRAVEL	00,000	00,000	00,000	000	000	0	0	0	0	000,000
OPERATING SUPPLIES	000	000	000	000	000	0	0	0	0	000,000
OPERATING SUPPLIES	000	000	000	000	000	0	0	0	0	000,000
OTHER	000	000	000	000	000	0	0	0	0	000,000
CAPITAL OUTLAY	000	000	000	000	000	0	0	0	0	000,000
UTILITY AND SERVICE	0	0	0	0	0	0	0	0	0	000,000
IN-STATE CONTRIBUTIONS	000	000	000	0	000	0	0	0	0	000,000
TOTAL EXPENDITURES	001,000	001,000	001,000	000	000	0	0	000	000	000,000
NETAL (DEFICIT/SURPLUS) OF REVENUE OVER EXPENDITURES	(000,000)	(000,000)	(000,000)	(000,000)	(000,000)	000,000	000,000	000	0	(000,000)
OTHER FINANCIAL SOURCES (USES):										
TRANSFERS IN	00,000	00,000	000	000	000	0	0	0	0	000,000
TRANSFERS OUT	(000)	(000)	(000)	0	0	(000,000)	(000,000)	0	0	(000,000)
TOTAL OTHER FINANCIAL SOURCES (USES)	00,000	00,000	000	000	000	(000,000)	(000,000)	0	0	000,000
NETAL (DEFICIT/SURPLUS) OF REVENUE AND OTHER FINANCIAL SOURCES EXPENDITURES AND OTHER FINANCIAL	0	0	0	0	0	0	0	000	0	000
FUND BALANCES, JULY 1	0	0	0	0	0	0	0	000	0	000
FUND BALANCES, JUNE 30	0	0	0	0	0	0	0	000	0	000

**EAST MISSISSIPPI COUNCIL ON AGING, INC.
CLINTON, LOUISIANA**

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND
GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE SENIORS AFFAIRS
YEAR ENDING JUNE 30, 2000**

			VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)
DECA PAGE 1001			
Transfer To Title III B	\$6 441	\$6 441	\$-0-
Transfer To Title III C 1	8 809	8 809	-0-
Transfer To Title III C 2	3 431	3 431	-0-
Transfer To Title III D	3 891	3 891	-0-
Transfer To Title III F	407	407	-0-
	<u>21 779</u>	<u>21 779</u>	<u>-0-</u>
TITLE III B			
SALARIES	\$63 489	\$65 779	\$12 290
FRINGE	11 493	11 492	(89)
TRAVEL	1 885	873	912
OPERATING SERVICES	12 889	8 032	4 857
OPERATING SUPPLIES	3 292	3 188	94
OTHER	2 891	2 212	779
CAPITAL OUTLAY	2 284	2 882	(248)
Transfer To Transportation	483	481	-0-
TOTALS	<u>97 914</u>	<u>94 696</u>	<u>3 218</u>
TITLE III C 1			
SALARIES	\$16 764	\$13 569	\$3 195
FRINGE	4 534	3 739	895
TRAVEL	528	296	232
OPERATING SERVICES	3 949	2 733	1 216
OPERATING SUPPLIES	3 885	1 477	240
OTHER	738	841	(103)
CAPITAL OUTLAY	673	862	(189)
Transfer To Transportation	68	60	-0-
TOTALS	<u>28 799</u>	<u>29 586</u>	<u>(787)</u>
TITLE III C 2			
SALARIES	\$24 379	\$21 987	\$11 392
FRINGE	3 899	3 312	587
TRAVEL	874	395	479
OPERATING SERVICES	7 546	5 413	2 133
OPERATING SUPPLIES	3 796	4 044	(248)
OTHER	944	3 014	(750)
CAPITAL OUTLAY	883	988	(85)
Transfer To Transportation	40	68	-0-
TOTALS	<u>37 734</u>	<u>37 318</u>	<u>416</u>

**EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA**

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND
GRANTS PROVIDED THROUGH THE LOUISIANA DEPARTMENT OF OFFICE HUMANITY AFFAIRS
YEAR ENDING JUNE 30, 2018**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
TITLE III E			
SALARIES	52 269	52 038	\$171
FRINGE	457	493	(3)
TRAVEL	77	52	25
OPERATING SERVICES	1 842	2 150	(198)
OPERATING SUPPLIES	86	83	(3)
OTHER	226	218	11
CAPITAL OUTLAY	228	229	(1)
TOTALS	<u>5 948</u>	<u>5 948</u>	<u>-0-</u>
 TITLE III F			
SALARIES	2948	31 042	\$194
FRINGE	219	267	52
TRAVEL	21	7	20
OPERATING SERVICES	18	77	(62)
OPERATING SUPPLIES	113	287	(270)
OTHER	282	40	223
CAPITAL OUTLAY	44	29	5
TOTALS	<u>3 733</u>	<u>1 739</u>	<u>192</u>
 SENIOR CENTER			
Transfer Title III E	<u>18 530</u>	<u>18 530</u>	<u>-0-</u>
 ADDITIONAL SENIOR CENTER			
Transfer Title III E	<u>4 500</u>	<u>4 588</u>	<u>-8-</u>
 AUDIT			
OTHER COST	<u>850</u>	<u>858</u>	<u>-8-</u>

EAST LOUISIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
SCHEDULE OF PRIORITY SERVICES
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES
YEAR ENDED JUNE 30, 2022

Area(s) (10%):	Assisted Transportation	0-0-	
	Transportation	\$40,917	
	Outreach	1,000	
	Information & Assistance	1,000	
	Care Assessment	1,000	
	Total	544,137	180,794
<hr/>			
In-Home (10%):	Homemaker	000	
	Material Aid	000	
	Utility	100	
	Recreation	1,000	
	Total	1,000	13,274
<hr/>			
Legal (5%)	Legal Assistance	-0-	8,000
<hr/>			
Non-priority Services		68,414	
<hr/>			
Total Title III B - Support Services Expenditures		64,318	
Less: Participant Contributions		(2,751)	
Other Public Support		(-0-)	
Transfers in/out		(43,728)	
<hr/>			
Title IIIB - Supportive Services Grant		67,739	
Less: Transfers of Contract allotment		-0-	
State Homemaker		-0-	
State Transportation		(28,274)	
<hr/>			
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments.		27,462	
<hr/>			

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS
YEAR ENDING JUNE 30, 2000

	BALANCE JULY 1, 1999	ADDITIONS	ADJUSTMENTS AND DELETIONS	BALANCE JUNE 30, 2000
GENERAL FIXED ASSETS				
Equipment	\$24,183	\$4,500	\$111,001	\$139,684
Vehicles	83,371	-0-	4,180	87,551
Total	107,554	4,500	(4,901)	107,153
INVESTMENT IN GENERAL FIXED ASSETS:				
Title III-B	\$4,399	\$2,532	\$14	\$6,945
Title III-C-1	3,329	662	184	4,175
Title III-C-2	3,536	868	140	4,544
Title III-D	81	338	19	438
Title III-F	682	39	(480)	341
Senior Center	4,176	-0-	(898)	3,278
Miscellaneous	1,583	-0-	11,353	12,936
PTA	89,866	-0-	5,585	95,451
Local	9,534	260	(9,314)	480
Ball Booth	280	-0-	(180)	100
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	107,554	4,530	16,983	129,067

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2000

PROGRAM TITLE	CYFA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUES RECOGNIZED	TOTAL EXPENDITURES
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<u>PASSED THROUGH:</u>				
<u>GOVERNOR'S OFFICE ELDERLY AFFAIRS</u>				
TITLE III-B	93.044	\$23 403	\$23 403	\$23 403
TITLE III-C-1	93.045	13 485	13 485	13 485
TITLE III-D	93.046	906	906	906
TITLE III-F	93.043	1 149	1 149	1 149
		<u>38 043</u>	<u>38 043</u>	<u>38 043</u>
 <u>PASSED THROUGH:</u>				
<u>DEPARTMENT OF HEALTH & HOSPITALS</u>				
MEDICAID	93.778	5 531	5 531	5 531
Total Health & Human Services		<u>44 574</u>	<u>44 574</u>	<u>44 574</u>
 Total Federal Grants		<u>44 574</u>	<u>44 574</u>	<u>44 574</u>

Donald C. DeVille

TELEPHONE: 504-387-1827
FAX: 504-387-1827

CERTIFIED PUBLIC ACCOUNTANT
THIS LICENSED CERT. NO.:
BAYLORVILLE, LOUISIANA 70303
(504) 387-1827

CERTIFIED
PUBLIC ACCOUNTANT IN THE
STATE OF LOUISIANA

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

August 28, 2008

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging, Inc. as of and for the year ended June 30, 2008, and have issued my report thereon dated August 28, 2008. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests did not disclose any instances of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Council's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 11, 2010

FISCAL YEAR		CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
REF	FINDING INITIALLY		
NO.	OCCURRED	DESCRIPTION OF FINDING	

N O N E

EAST PELLICANI CORP. ON ASING, INC.
CLINTON, ARIZONA
SCHEDULE OF FINANCIAL
STATE 10, 2002

NOTE